

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Paul A. DuBois et al.
Title: Method and system for numerically simulating rubber-like material in finite element analysis
Serial No.: 10/669,047
Confirmation No.: 3997
Filing Date: 09/23/2003
Examiner: Thomas H. Stevens
Group Art Unit: 2121
Docket No: LSTC-001
Customer No: 37804

May 21, 2007

Mail Stop: Non-Fee Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Response to Non-Final Office Action (B)

Dear Sir:

In response to the Non-final Office Action (OA) mailed February 21, 2007 and a subsequent telephonic interview conducted on May 17, 2007. Please amend the above identified application as follows:

Listing of CLAIMS begin on page 2 of this paper

REMARKS begin on page 8 of this paper.